IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 26TH JUNE 2007 / 5TH ASHADHA 1929

WP(C).No. 29677 of 2006(G)

PETITIONER:

M/S. RAM BAHADUR THAKUR LTD,
(CBS GROUP), SIDHARDHA BUILDINGS,
WILLINGDON ISLAND, KOCHI REPRESENTED BY
ITS DIRECTOR SRI SAILESH SHARMA.

BY ADV. SRI.V.GIRI

RESPONDENTS:

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1. THE COMMISSIONER OF LAND REVENUE,
THIRUVANANTHAPURAM.

2. THE DISTRICT COLLECTOR,
ERNAKULAM, KAKKANAD, KOCHI.

3. THE SPECIAL TAHSILDAR (R.R.), KOCHI.

4. M/S. RAM BAHADUR THAKUR LTD.,
(MMS GROUP), REPRESENTED BY ITS DIRECTOR
SRI.MANISH SHARMA, 1/15 DUTCH CEMETERY ROAD,
KOCHI.

ADDL. RESPONDENTS:

5. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM.

6. THE ASSISTANT COMMISSIONER(VAT)
SPECIAL CIRCLE (PRODUCTION),
DEPARTMENT OF COMMERCIAL TAX,
MATTANCHERY.

(ADDL. RESPONDENTS ARE IMPLEADED AS PER ORDER
DT.14.11.2006 IN I.A. NO.15872/2006.)

R1 TO 3 & 5&6 BY G.P. SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 26/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIOENR'S EXHIBITS:

P1: TRUE COPY OF THE SALE NOTICE ISSUED ON 19.8.2006 BY THE SPECIAL TAHSILDAR.

P2: TRUE COPY OF THE REPRESENTAITON ADDRESSED BY THE PETITIONER TO THE DISTRICT COLLECTOR AND DT.25.10.2006 ALONG WITH ANNEXURES.

P3: TRUE COPY OF THE REVISION PETITION FILED BY THE PETITIONER CHALLENGING EXT.P1.

P4: TRUE COPY OF STAY PETITION FILED ALONG WITH EXT.P3.

P5: TRUE COPY OF REPRESENTATION DT.13.11.2006 SUBMITTED BY THE PETITIONER BEFORE THE ASSESSING AUTHORITY.

TRUE COPY

P.A. TO JUDGE

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.29677 of 2006

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Dated this the 26th day of June, 2007.

JUDGMENT

Challenge in the W.P. is against recovery proceedings for recovery of arrears of sales tax and other amounts due to Government. According to the petitioner, various orders in appeal, revision etc. are not implemented by the Assessing Officer. Interim direction was issued by this court on 27.11.2006 itself to the Assessing Officer to revise the assessments. If petitioner has any claim for revision of assessment pursuant to orders in appeal or revision, it is for the petitioner to approach the additional 6th respondent and if petitioner approaches with copies of such orders, revised orders will be issued by him within two weeks thereafter. Recovery will be continued only for recovery of actual arrears and interest due from the petitioner based on revised orders. Revenue recovery notice issued will also be revised based on revised demand.

C.N.RAMACHANDRAN NAIR
Judge

pms